

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Public Works	(2) MEETING DATE 3/10/2015	(3) CONTACT/PHONE Jennifer Colvard, Accountant (805) 781-5229	
(4) SUBJECT Submittal of a resolution establishing the 2015-16 Special Tax Rate and confirming the per parcel special tax amount in County Service Area No. 21, Orville Avenue Improvement Zone, Cambria. District 2.			
(5) RECOMMENDED ACTION It is recommended that the Board: 1. Approve the resolution confirming the 2015-16 County Service Area No. 21, Orville Avenue Improvement Zone Special Tax Rate of \$124.48 per front foot of improvement per parcel having a separate County Assessor's Parcel Number and increasing not more than two percent per year thereafter; and 2. Direct the Clerk to file the approved copy of the resolution with the County Auditor no later than August 10, 2015.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT N/A	(8) ANNUAL FINANCIAL IMPACT N/A	(9) BUDGETED? N/A
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ____) <input type="checkbox"/> Board Business (Time Est. ____)			
(11) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: N/A <input type="checkbox"/> 4/5 Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP Attached	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date: 2/25/2014, #12	
(17) ADMINISTRATIVE OFFICE REVIEW			
(18) SUPERVISOR DISTRICT(S) District 2			

Reference: 15MAR10-C-3

County of San Luis Obispo



TO: Board of Supervisors

FROM: Public Works

Jennifer Colvard, Accountant

VIA: Will Clemens, Department Administrator

DATE: 3/10/2015

SUBJECT: Submittal of a resolution establishing the 2015-16 Special Tax Rate and confirming the per parcel special tax amount in County Service Area No. 21, Orville Avenue Improvement Zone, Cambria. District 2.

RECOMMENDATION

It is recommended that the Board:

1. Approve the resolution confirming the 2015-16 County Service Area No. 21, Orville Avenue Improvement Zone Special Tax Rate of \$124.48 per front foot of improvement per parcel having a separate County Assessor's Parcel Number and increasing not more than two percent per year thereafter; and
2. Direct the Clerk to file the approved copy of the resolution with the County Auditor no later than August 10, 2015.

DISCUSSION

On March 4, 2008, the electorate in County Service Area No. 21, Orville Avenue Improvement Zone, voted for approval of a special tax with a maximum annual rate of \$115.00 per front foot of improvement per parcel having a separate County Assessor's Parcel Number and increasing not more than 2% per year. Fiscal Year 2015-16 will be the fifth year that the tax will be levied, which will continue until the loan is paid in full, and the current rate will be \$124.48 per front foot.

In order to levy the tax during the 2015-16 fiscal year, the Board must pass a Resolution establishing the 2015-16 rate, and confirm the amount of the special tax levied on each parcel of real property. The special tax is authorized per Section 25215.2 of the Government Code.

OTHER AGENCY INVOLVEMENT/IMPACT

County Counsel has reviewed the subject Resolution and approved it as to legal form and effect. The Offices of the Auditor-Controller and Treasurer/Tax Collector are involved in the process of collecting special taxes on the property tax bills. The County Clerk will file the Resolution with the Auditor-Controller.

FINANCIAL CONSIDERATIONS

The recommended action will generate approximately \$7,200 in revenue, which will be used to fund the annual loan debt payment to the General Fund. The loan funded the paving of Orville Avenue.

RESULTS

This action will provide sufficient funding to repay the loan from the General Fund. The funds being paid back were originally used to pave Orville Avenue in Cambria. This project enhanced the quality of life for those participating in the project, and contributing to a safe and prosperous community.

File: CF 320.140.01 Districts/CSA 21

Reference: 15MAR-C-3

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ATTACHMENTS

1. Vicinity Map
2. Resolution to Establish 2015-16 Special Tax in County Service Area No. 21, Orville Avenue Improvement Zone